

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3795 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI  
and  
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES
  2. To be referred to the Reporter or not? : NO
  3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
  5. Whether it is to be circulated to the Civil Judge? : NO

1 Yes

2 to 5 No

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CITY CONSTRUCTION CO.

Versus

R B SHUKLA  
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Appearance:

MR SN SOPARKAR for Petitioner  
MR BB NAIK for the Respondent  
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CORAM : MR.JUSTICE R.K.ABICHANDANI  
and  
MR.JUSTICE A.R.DAVE

Date of decision: 02/08/2000

ORAL JUDGEMENT

Rule. Service of rule is waived by Mr. B.B. Naik, learned counsel, for the respondent.

The grievance of the petitioner is that the revisional authority has passed the impugned order dated 16.9.99 without considering the other grounds which were raised in the revision application by the petitioner.

By the impugned order, the Commissioner of Income-tax, Surat, dismissed the revision petition mainly on the ground that the notice dated 27.1.98 was duly received by the assessee, but the assessee had not furnished requisite details. The ITAT had set aside the assessment with a direction that required details may be submitted to the Assessing officer so that a proper assessment was made on the basis of materials. It was also observed that, while the assessee failed to furnish certain details to enable the Assessing Officer to arrive at a judicially correct conclusion, detailed submissions were furnished before the CIT (Appeals) wherein peculiar features of the case were pointed out, but, the CIT (Appeals) simply brushed aside the same and confirmed the findings of the Assessing Officer.

The petitioner has now given up the contention that the notice was not served on him and has confined his case to the ground raised in Para 3.3 of the petition. Since there were other contentions raised in the revision application, which require consideration, we set aside the impugned order and direct the revisional authority to consider the revision application on all the other grounds which may have been raised therein and take a decision expeditiously in accordance with law after hearing the petitioner.

Rule is made absolute accordingly with no order as to costs.

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(R.K. Abichandani, J.)

(A.R. Dave, J.)

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